prepared by the Treasury Department (Treasury). In addition, in *Timken* the CIT remanded the same final results to the Department to use the verified per-unit export department expenses as best information available when calculating the adjustment to exporter's sales price (ESP) for Koyo's export selling expenses.

In *Koyo Cost* the CIT allowed Timken to submit supplemental sales-below-cost information and directed the Department to consider the supplemental information in order to determine whether the dumping margins for the April 1, 1978 to March 31, 1979 period should be calculated without reference to the investigation of below-cost-of-production sales. That allegation, and the Department's finding of sales below the cost of production, were not relevant to time periods prior to April 1, 1978. Consequently, no investigation of sales made below the cost of production was conducted for those periods.

The Department submitted its remanded results for NSK pursuant to *NSK* and *Timken* to the CIT in August 1992. Results for Koyo pursuant to *KCUSA, Timken*, and *Koyo Cost* were submitted to the CIT in October 1992. The CIT affirmed those results in their entirety on March 4, 1993 (Slip Op. 93–28). Koyo, NSK, and Timken appealed various issues in those orders to the United States Court of Appeals for the Federal Circuit (the Federal Circuit). In its ruling of March 28, 1994 (*Koyo Seiko Co., Ltd. and Koyo Corporation USA*. v. *United States* (93–1310, 1341), and *NSK Ltd. And NSK Corporation* v. *United States* (93–1311), (*CAFC decision*)), the Federal Circuit affirmed the CIT's decision in *Koyo Cost* to allow the Department to conduct an investigation of sales made below the cost of production by Koyo. However, the Federal Circuit reversed the decision of the CIT in *KCUSA* and *NSK* to liquidate TRB entries made by Koyo between April 1, 1974 and September 30, 1977, and TRB entries made by NSK between June 6, 1974 and March 31, 1978, according to Treasury master lists. Pursuant to the *CAFC decision*, the CIT ordered a redetermination of the final dumping margins for 1974–1978 TRB entries (*Koyo Seiko Co.*, v. *United States and NSK Ltd.* v. *United States*, Slip Op. 94–75 (May 10, 1994) (*Koyo/NSK*)). The *Koyo/NSK* order stipulated that the margins be determined based upon the complete record of the administration review conducted by the Department and on the CIT's prior rulings in *KCUSA, NSK,* and *Timken*. No other issues were raised before the Federal Circuit.

The Department submitted its results pursuant to *Koyo/NSK* on July 18, 1994. On June 15, 1995, the CIT issued its decision in *Koyo* remanding those results to the Department to correct two computer programming errors alleged by Timken and affirming the redetermination in all other respects. The margin calculations on entries made by NSK from April 1, 1978, through July 31, 1980, and by Koyo from October 1, 1977, through March 31, 1979, were not challenged in these actions, and were affirmed by the CIT. Consequently, those calculations remain unchanged from the Department's August 1992 and October 1992 remanded results.

The Department has addressed the two programming errors identified by the CIT in *Koyo*. Based upon an examination of the record in the final results of review we determined that there was no programming or clerical error regarding model matching. The Department reviewed and emended the programming error regarding exchange rates. We disclosed the results to Koyo and Timken consistent with 19 CFR 353.28. We received no comments on our results from either party. The Department is therefore amending the final results of the administrative review of the antidumping finding on tapered roller bearings, four inches or less in outside diameter, and certain components thereof from Japan to reflect the amended margins calculated for Koyo and NSK in the Department's redetermination on remand, and affirmed by the CIT.

The Department will issue liquidation instructions to the Customs Service based on the following amended margins:

Firm	Period	Percent margin
Koyo	04/01/1974 to 07/31/1976	20.56
	08/01/1976 to 09/30/1977	5.99
	10/01/1977 to 93/31/1978	24.64
	04/01/1978 to 03/31/1979	17.96
NSK	06/06/1974 to 06/30/1976	17.42
	07/01/1976 to 07/31/1977	17.42
	08/01/1977 to 03/31/1978	18.63
	04/01/1978 to 07/31/1978	39.60
	08/01/1978 to 07/31/1979	19.75
	08/01/1979 to 07/31/1980	9.82

Dated: November 22, 1995.

Susan G. Esserman,

Assistant Secretary for Import Administration.

[FR Doc. 95–29727 Filed 12–5–95; 8:45 am]

BILLING CODE 3510–DS–M

[A–588–028]

Notice of Final Results of Antidumping Duty Administrative Review: Roller Chain, Other Than Bicycle, From Japan

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

SUMMARY: In response to a request from the American Chain Association, the petitioner in this proceeding, the Department of Commerce (the Department) has conducted an administrative review of the antidumping finding on roller chain, other than bicycle, from Japan. The review covers four manufacturers/exporters of this merchandise to the United States during the period of April 1, 1992, through March 31, 1993.

We gave interested parties the opportunity to comment on our preliminary results. Based on our analysis of the comments received, we have revised the results from those presented in our preliminary results.

EFFECTIVE DATE: December 6, 1995.

FOR FURTHER INFORMATION CONTACT: Greg Thompson or Donna Berg, Office of Antidumping Investigations, Import

Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C. 20230; telephone: (202) 482–3003 or (202) 482–0114, respectively.

SUPPLEMENTARY INFORMATION:

Background

On August 23, 1995, the Department published in the Federal Register the preliminary results of its 1992–1993 administrative review of the antidumping duty order on Roller Chain, Other Than Bicycle, from Japan (60 FR 43769). The four manufacturers/exporters reviewed are Izumi Chain Manufacturing Co., Ltd. (Izumi), R.K. Excel (Excel), Hitachi Metals Techno Ltd. (Hitachi), and Pulton Chain Co. Ltd. (Pulton). Pulton submitted comments on August 30, 1995. On September 18, 1995, the petitioner submitted its case brief. Excel submitted rebuttal comments on September 25, 1995. The Department has now conducted this review in accordance with section 751 of the Tariff Act of 1930, as amended (the Tariff Act).

Applicable Statute and Regulations

Unless otherwise indicated, all citations to the Statute and to the Department's regulations are in reference to the provisions as they existed on December 31, 1994.

Scope of the Review

Imports covered by this review are shipments of roller chain, other than bicycle, from Japan. The term ''roller chain, other than bicycle,'' as used in this review includes chain, with or without attachments, whether or not plated or coated, and whether or not manufactured to American or British standards, which is used for power transmission and/or conveyance. Such chain consists of a series of alternately-assembled roller links and pin links in which the pins articulate inside the bushings and the rollers are free to turn on the bushings. Pins and bushings are press fit in their respective link plates. Chain may be single strand, having one row of roller links, or multiple strand, having more than one row of roller links. The center plates are located between the strands of roller links. Such chain may be either single or double pitch and may be used as power transmission or conveyer chain.

This review also covers leaf chain, which consists of a series of link plates alternately assembled with pins in such a way that the joint is free to articulate between adjoining pitches. This review further covers chain model numbers 25 and 35. Roller chain is currently classified under the Harmonized Tariff Schedule of the United States (HTSUS) subheadings 7315.11.00 through 7619.90.00. HTSUS item numbers are provided for convenience and Customs purposes. The written description remains dispositive.

Fair Value Comparisons

We compared the United States price (USP) to the foreign market value (FMV), as specified in the ''United States Price'' and ''Foreign Market Value'' sections of this notice.

United States Price

We calculated USP according to the methodology described in our preliminary results, except for the adjustment of value-added taxes (VAT), as described below.

In light of the Federal Circuit's decision in *Federal Mogul* v. *United States*, CAFC No. 94–1097, the Department has changed its treatment of home market consumption taxes. Where merchandise exported to the United States is exempt from the consumption tax, the Department will add to the U.S. price the absolute amount of such taxes charged on the comparison sales in the home market. This is the same methodology that the Department adopted following the decision of the Federal Circuit in *Zenith* v. *United States*, 988 F. 2d 1573, 1582 (1993), and which was suggested by that court in footnote 4 of its decision. The Court of International Trade (CIT) overturned this methodology in *Federal Mogul* v. *United States*, 834 F. Supp. 1391 (1993), and the Department acquiesced in the CIT's decision. The Department then followed the CIT's preferred methodology, which was to calculate the tax to be added to U.S. price by multiplying the adjusted U.S. price by the foreign market tax rate; the Department made adjustments to this amount so that the tax adjustment would not alter a ''zero'' pre-tax dumping assessment.

The foreign exporters in the *Federal Mogul* case, however, appealed that decision to the Federal Circuit, which reversed the CIT and held that the statute did not preclude Commerce from using the ''*Zenith* footnote 4'' methodology to calculate tax-neutral dumping assessments (*i.e.*, assessments that are unaffected by the existence or amount of home market consumption taxes). Moreover, the Federal Circuit recognized that certain international agreements of the United States, in particular the General Agreement on Tariffs and Trade (GATT) and the Tokyo Round Antidumping Code, required the calculation of tax-neutral dumping assessments. The Federal Circuit remanded the case to the CIT with instructions to direct Commerce to determine which tax methodology it will employ.

The Department has determined that the ''*Zenith* footnote 4'' methodology should be used. First, as the Department has explained in numerous administrative determinations and court filings over the past decade, and as the *Federal Circuit* has now recognized, Article VI of the GATT and Article 2 of the Tokyo Round Antidumping Code required that dumping assessments be tax-neutral. This requirement continues under the new Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade. Second, the Uruguay Round Agreements Act (URAA) explicitly amended the antidumping law to remove consumption taxes from the home market price and to eliminate the addition of taxes to U.S. price, so that no consumption tax is included in the price in either market. The Statement of Administrative Action (p. 159) explicitly states that this change was intended to result in tax neutrality.

While the ''*Zenith* footnote 4'' methodology is slightly different from the URAA methodology, in that section 772(d)(1)(C) of the pre-URAA law required that the tax be added to United States price rather than subtracted from home market price, it does result in tax-neutral duty assessments. In sum, the Department has elected to treat consumption taxes in a manner consistent with its longstanding policy of tax-neutrality and with the GATT.

Foreign Market Value

With the exception noted above for VAT, we calculated FMV according to the methodology described in our preliminary results.

Currency Conversion

We made currency conversions in accordance with 19 CFR 353.60(a). All currency conversions were made at the rates certified by the Federal Reserve Bank.

Interested Party Comments

Comment 1: Consumption Tax Adjustment

The petitioner argues that the Department erred with respect to its consumption tax (VAT) calculations for Excel's home market sales. Specifically, the petitioner claims that the Department incorrectly excluded U.S. commissions from its calculation of the hypothetical VAT amount applicable to U.S. selling expenses. Insofar as the

VAT on expenses is deducted from FMV, the petitioner argues that the alleged error has the effect of lowering FMV and thereby improperly decreasing Excel's margin.

Excel contends that it would be incorrect to include commissions in the calculation of U.S. expenses because commissions were not included in the calculation of the VAT amount that was added to U.S. price. If the Department were to include commissions in the equation for U.S. expenses, Excel argues that the Department should also include commissions in the calculation of the VAT amount that is added to U.S. price.

DOC Position

In accordance with the CAFC decision (*see* the ''United States Price'' section of this notice), the Department has changed its VAT calculation methodology. Therefore, the comments made by the petitioner and Excel are moot.

Comment 2: Pulton's Dumping Margin

Pulton states that the Department's preliminary results correctly indicated that Pulton reported no U.S. sales during this review period. However, Pulton contends that the Department incorrectly cited the dumping margin from the most recent review when Pulton had U.S. sales. Instead of the rate of 0.01 percent published by the Department, Pulton contends the rate should be 0.00 percent (*see* 58 FR 52264, 52267 (October 7, 1993)).

DOC Position

We agree with Pulton and have corrected this inadvertent error for these final results.

Final Results of Review

As a result of our analysis of the comments received, we determine that the following weighted-average margins exist for the April 1, 1992 through March 31, 1993 period:

Manufacturer/exporter	Margin (percent)
Hitachi	[1]12.68
Izumi	0.52
Pulton	[1]0.00
Excel	0.10
All Others	15.92

[1] No sales during the period. Rate is from the last period in which there were sales.

The Department shall determine, and the Customs Service shall assess, antidumping duties on all appropriate entries. Individual differences between USP and FMV may vary from the percentages stated above. The Department will issue appraisement instructions directly to the Customs Service.

Furthermore, the following deposit requirements will be effective for all shipments of roller chain, other than bicycle, from Japan entered, or withdrawn from warehouse, for consumption on or after the publication date of these final results of administrative review, as provided by section 751(a)(1) of the Tariff Act: (1) The cash deposit rates for Pulton and Excel will be zero because the margins for these firms are zero or *de minimus.* The cash deposit rates for Izumi and Hitachi will be 0.52 and 12.68 percent, respectively; (2) for merchandise exported by manufacturers or exporters not covered in this review but covered in previous reviews or the original less-than-fair-value (LTFV) investigation, the cash deposit rate will continue to be the rate published in the most recent final results or determination for which the manufacturer or exporter received a company-specific rate; (3) if the exporter is not a firm covered in this review, earlier review, or the LTFV investigation, but the manufacturer is, the cash deposit rate will be that established for the manufacturer of the merchandise in the final results of this review, earlier reviews, or the LTFV investigation, whichever is the most recent; (4) if neither the exporter nor the manufacturer is a firm covered in this or any previous review conducted by the Department, the cash deposit rate will be the ''new shipper'' rate established in the first review conducted by the Department in which a ''new shipper'' rate was established, as discussed below.

On May 25, 1993, the CIT in *Floral Trade Council* v. *United States*, 822 F. Supp. 766 (CIT 1993), and *Federal-Mogul Corporation and the Torrington Company* v. *United States*, 822 F. Supp. 782 (CIT 1993), decided that once an ''all others'' rate is established for a company it can only be changed through an administrative review. The Department has determined that in order to implement these decisions, it is appropriate to reinstate the ''all others'' rate from the LTFV investigation (or that rate as amended for correction of clerical errors or as a result of litigation) in proceedings governed by antidumping duty orders. In proceedings governed by antidumping findings, unless we are able to ascertain the ''all others'' rate from the Treasury LTFV investigation, the Department has determined that it is appropriate to adopt the ''new shipper'' rate established in the first final results of administrative review published by the Department (or that rate as amended for correction of clerical errors or as a result of litigation) as the ''all others'' rate for the purposes of establishing cash deposits in all current and future administrative reviews.

Because this proceeding is governed by an antidumping finding, and we are unable to ascertain the ''all others'' rate from the Treasury LTFV investigation, the ''all others'' rate for the purposes of this review would normally be the ''new shipper'' rate established in the first notice of final results of administrative review published by the Department (46 FR 44488, September 4, 1981). However, a ''new shipper'' rate was not established in that notice. Therefore, the ''all others'' rate of 15.92 percent comes from *Roller Chain, Other Than Bicycle, from Japan, Final Results of Administrative Review of Antidumping Finding,* 48 FR 51801 (November 14, 1983), the first review conducted by the Department in which a ''new shipper'' rate was established.

These deposit requirements, when imposed, shall remain in effect until publication of the final results of the next administrative review.

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 353.26 to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

This notice also serves as the only reminder to parties subject to administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 353.34(d). Timely written notification of return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of the APO is a sanctionable violation.

This administrative review and notice are in accordance with section 751(a)(1) of the Tariff Act (19 U.S.C. 1675(a)(1)) and 19 CFR 353.22.

Dated: November 29, 1995

Susan G. Esserman,

Assistant Secretary for Import Administration.

[FR Doc. 95–29728 Filed 12–5–95; 8:45 am]

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